



Claire McCaskill

Missouri State Auditor

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Twelfth Judicial Circuit
Juvenile Division



Office Of The
State Auditor Of Missouri
Claire McCaskill

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The Twelfth Judicial Circuit is composed of Audrain, Montgomery, and Warren Counties. The Director of Juvenile Court Services (Chief Juvenile Officer) in Audrain County supervises all three counties, and deputy juvenile officers and secretarial staff are assigned in each of the three counties.

During our audit of the Twelfth Judicial Circuit, Juvenile Division, we identified the following problems.

The Chief Juvenile Officer contacted the State Auditor's Office and the Missouri State Highway Patrol in January 2005 concerning possible missing receipts in his office. An audit was performed based on this contact and it was determined that receipts of at least \$13,152 during the period January 1, 2003 through January 14, 2005 were not deposited. The problem pertained primarily to restitution monies. The former bookkeeper's employment with the Juvenile Division was terminated on January 14, 2005.

A lack of internal controls and no independent review or oversight, allowed these misappropriations to occur and go undetected for a significant period of time. The following concerns were noted as part of the audit:

- Accounting and bookkeeping duties are not adequately segregated and no independent reviews of deposits and accounting records are being performed.
- Transmittals of monies between counties did not occur on a regular schedule, and there were no procedures in place to verify the amount of monies transmitted to the receipt records or to the subsequent deposit.
- After implementing the Justice Information System (JIS), a computerized case management system, in June 2003, the juvenile offices continued to use manual receipt slips, some of which were not subsequently recorded on the JIS.
- Deposits were not made on a regular basis and there was no independent review or comparison of receipt records to deposits. Only 9 and 6 deposits were made during 2003 and 2004, respectively.
- Bank reconciliations were not performed. The bank statements that could be located in the office were still in sealed envelopes and apparently had not been reviewed by any division personnel. No comparison of liabilities to available cash balances was performed and the JIS bank account was short by at least \$6,718 at

(over)

YELLOW SHEET

January 14, 2005. Other liabilities also existed as some manual receipts were not recorded on the JIS and some manual receipts issued before the JIS system implementation were not deposited.

- The Chief Juvenile Officer signed checks without reviewing the related case information. Some restitution disbursement authorization records were altered and some signed checks were never distributed.
- Some restitution records and signed checks were located in the shred container, and some records were not consolidated or filed in any logical order.

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TWELFTH JUDICIAL CIRCUIT
JUVENILE DIVISION

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STATE AUDITOR'S REPORT



CLAIRE C. McCASKILL
Missouri State Auditor

Keith M. Sutherland, Presiding Judge
Twelfth Judicial Circuit
and
Bruce T. McKinnon, Director of Juvenile Court Services
Audrain County, Missouri

We have audited the Twelfth Judicial Circuit, Juvenile Division. The scope of this audit included, but was not necessarily limited to, the period January 1, 2003 through January 14, 2005. The objectives of this audit were to:

1. Investigate irregularities in the receipt and disbursement of restitution and other monies.
2. Determine the extent of any misappropriated funds.
3. Review certain internal controls regarding the collection and distribution of monies.

Our methodology to accomplish these objectives included reviewing bank statements, check registers, receipt records, computerized transaction reports, restitution disbursement sheets, case information and other pertinent documents, and interviewing various personnel of the Juvenile Division, as well as certain external parties.

In addition, we obtained an understanding of internal controls significant to the audit objectives and considered whether specific controls have been properly designed and placed in operation. However, providing an opinion on internal controls was not an objective of our audit and accordingly, we do not express such an opinion.

We also obtained an understanding of legal provisions significant to the audit objectives, and we assessed the risk that illegal acts, including fraud, and violations of contract, grant agreement, or other legal provisions could occur. Based on that risk assessment, we designed and performed procedures to provide reasonable assurance of detecting significant instances of noncompliance with the provisions. However, providing an opinion on compliance with those provisions was not an objective of our audit and accordingly, we do not express such an opinion.

Our audit was conducted in accordance with applicable standards contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and included such procedures as we considered necessary in the circumstances.

The accompanying Management Advisory Report presents our findings arising from our audit of the Twelfth Judicial Circuit, Juvenile Division.

A handwritten signature in black ink that reads "Claire McCaskill". The signature is written in a cursive style with a large initial "C".

Claire McCaskill
State Auditor

March 25, 2005 (fieldwork completion date)

The following auditors participated in the preparation of this report:

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EXECUTIVE SUMMARY

TWELFTH JUDICIAL CIRCUIT
JUVENILE DIVISION
EXECUTIVE SUMMARY

Weaknesses in the internal control and record keeping systems of the Juvenile Division allowed misappropriations of at least \$13,152 to occur during the period January 1, 2003 through January 14, 2005.

These misappropriations may have been detected on a more timely basis if adequate oversight and reviews had been performed and if internal controls as noted in the accompanying Management Advisory Report had been established.

Bruce McKinnon serves as the Director of Juvenile Court Services for the Twelfth Judicial Circuit. Jennifer Wright performed secretarial duties for the Juvenile Division from December 1997 until she became full-time bookkeeper in January 2003. As bookkeeper her duties were to receive, record, deposit, and disburse monies and perform month-end reconciliations. Ms. Wright's employment with the Juvenile Division was terminated on January 14, 2005.

MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

TWELFTH JUDICIAL CIRCUIT
JUVENILE DIVISION
MANAGEMENT ADVISORY REPORT -
STATE AUDITOR'S FINDINGS

The Twelfth Judicial Circuit is composed of Audrain, Montgomery, and Warren Counties. The Juvenile Division is a branch of the court and provides discipline and supervision for juveniles. The Director of Juvenile Court Services (Chief Juvenile Officer) supervises all three counties, and deputy juvenile officers and secretarial staff are assigned in each of the three counties. Victim restitution and other monies are collected at juvenile offices in each of the three counties, but deposited and disbursed by the Audrain County juvenile office.

The Juvenile Division implemented the Justice Information System (JIS), a statewide computerized case management system, in June 2003. Prior to that time, a manual recordkeeping system had been utilized. The division maintains two bank accounts - a JIS bank account and an older bank account for transactions handled prior to the JIS being implemented. Receipts processed by the division totaled approximately \$12,800 and \$12,500 for 2004 and 2003, respectively.

The Chief Juvenile Officer contacted the State Auditor's Office and the Missouri State Highway Patrol in January 2005 concerning possible missing receipts. Based on this contact, the State Auditor's Office performed an audit of the Juvenile Division.

Following are our comments regarding the misappropriations and related accounting controls and procedures.

1. Misappropriated Funds

Some monies receipted were not deposited. From January 1, 2003 through January 14, 2005, cash receipts totaling at least \$13,152 were not deposited.

The problem appears to relate primarily to restitution monies. Each of the counties' juvenile offices collects monies pertaining to juvenile cases. Most payments are made in cash and are for relatively small amounts. Monies collected in Montgomery and Warren County are transmitted to Audrain County for deposit. Problems were noted with monies initially received in Audrain County and monies transmitted from the other counties for deposit. Based on the unavailability and disorganization of various division records and comparisons of deposit activity for several years, as discussed in the remainder of the Management Advisory Report (MAR), it appears possible that additional monies may have been misappropriated.

A lack of internal control and no independent review or oversight, allowed these misappropriations to occur and go undetected for a significant period of time. MAR finding number 2 addresses the needed controls and recordkeeping improvements.

WE RECOMMEND the Circuit Judge and the Chief Juvenile Officer take the necessary action to recover the missing funds, and continue to work with law enforcement officials regarding any criminal prosecution.

AUDITEE'S RESPONSE

The Chief Judge provided the following response:

I agree with the findings in the draft report and concur with the Chief Juvenile Officer's response to your recommendations. I will confer with the Chief Juvenile Officer to ensure that the changes that have been made and are to be implemented to prevent the theft of funds are not only implemented but complied with in the future.

The Chief Juvenile Officer provided the following response:

After the State Auditor has completed this investigation and submitted the final report of findings, the Office of State Courts Administrator (OSCA) will be contacted regarding the issue of recovery of the remaining missing funds via a bond which is believed to cover all State employees who handle money during the performance of official duties. The Chief Juvenile Officer contacted a CPA at OSCA shortly after the embezzlement of funds was discovered and inquired about the bonding issue, and was informed that after an actual amount of monies misappropriated has been determined, then the matter can be pursued further. The Juvenile Office staff has cooperated completely with the State Auditor in retrieving documentary evidence for use by the State Auditor during this audit and by law enforcement officials and the Prosecuting Attorney's Office. In fact, on this date, the current bookkeeper discovered additional evidence of altered restitution payment requests. These have been copied for the Auditor and originals placed with other evidence in the Chief Juvenile Officer's office. Further, original checks made payable to several victims, which were found by the current bookkeeper in the Shred-It box, have been copied for the Auditor and the originals have been safeguarded for delivery to law enforcement officials.

2.

Accounting Controls and Procedures

Significant internal control weaknesses and a lack of proper oversight or independent reviews over the juvenile division accounting functions allowed the misappropriations noted in MAR finding number 1 above to go undetected for a significant period of time.

- A. Accounting and bookkeeping duties are not adequately segregated and no independent reviews of deposits and accounting records are being performed. All accounting duties, including receiving, recording, depositing, disbursing monies, and performing month-end reconciliations were performed by the former bookkeeper and continue to be the responsibility of one individual. While the Chief Juvenile Officer does review and sign checks, this provides no assurance that payments are properly recorded and deposited.

To safeguard against possible loss or misuse of funds, internal controls should provide reasonable assurance that all transactions are accounted for properly and assets are adequately safeguarded. Internal controls would be improved by segregating the duties of receiving and depositing monies from that of recording and disbursing monies. If a proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amounts deposited and an independent review of bank statements and month-end reconciliations. Any unusual items or discrepancies should be investigated.

- B. Procedures and controls related to transmitting monies between counties were not adequate. Prior to January 2005, monies collected in Montgomery and Warren County were transmitted by various juvenile employees to the Audrain County juvenile office for deposit. Transmittals did not occur on a regular schedule; rather, the frequency depended on when juvenile personnel were traveling between the counties. Juvenile office personnel indicated they attempted to transmit at least monthly. There was no procedure in place to verify the amount and composition of monies received to the manual and/or JIS receipt slips which accompanied the monies. In addition, there was no independent review performed to compare monies transmitted from the other counties to deposits made by the Audrain County juvenile office. Because of the inconsistent procedures and the lack of reconciliation and independent review, there is no assurance that all monies transmitted were properly handled and accounted for.

During January 2005, the juvenile offices in Montgomery and Warren County began making their own deposits into the JIS bank account. Deposit slips and supporting JIS documentation are now transmitted to the Audrain County juvenile office.

- C. Receipting and depositing procedures were not adequate, and the records show significant periods of time where no monies were receipted or deposited.

Once the JIS was implemented, juvenile office personnel should have begun entering receipt information into the system at the time of payment and generating JIS receipt slips, except in those circumstances when the JIS system was not accessible. However, manual rediform receipt slips continued to be issued on a fairly regular basis by all three juvenile offices in the circuit. Some of these manual receipts were not subsequently recorded on the JIS. There were no procedures in place to ensure that manual receipt transactions were promptly recorded in the JIS and that the related monies were deposited.

From January through May 2003, the Audrain County juvenile office issued only three manual receipts. In addition, the JIS detailed receipt listing showed no monies receipted for December 2003, May through July 2004, and September through December 2004. Monies related to 75 manual receipt slips, 60 issued by the Audrain County juvenile office and 15 issued by the Warren County juvenile

office, were not recorded on the JIS. A comparison of total recorded receipts (manual and JIS) to deposits, shows that approximately \$6,408, \$6,666, and \$78 in receipts were not deposited during 2003, 2004, and early 2005, respectively.

Monies were not always deposited intact or on a timely basis, and there was no procedure to compare the composition of receipts to the composition of deposits. Receipt slips comprising the cash amounts deposited were not identified and the cash amounts deposited were often less than amounts recorded in the receipts records. Deposits were not made on any regular basis. There were no deposits into the JIS bank account during September 2003 through November 2003, April and May 2004, and July through December 2004. Only 9 and 6 deposits were made during 2003 and 2004, respectively, with several of them ranging from approximately \$800 to \$1,900. Considering that cash monies accounted for the majority of juvenile division receipts and there were not adequate physical safeguards over monies on hand, the deposit frequency needs to be improved. Deposits for 2003 and 2004 were approximately \$6,100 each year, which is significantly less than deposits for 2000, 2001, and 2002 which totaled approximately \$16,000, \$20,000, and \$17,000, respectively, and deposits for January through mid-April 2005, which totaled approximately \$11,000.

To adequately safeguard receipts and reduce the risk of loss, theft, or misuse of funds, a prenumbered receipt slip noting the method of payment should be issued immediately for all monies received, and the composition of monies received should be reconciled to the composition of monies deposited. Furthermore, receipts should be deposited intact daily or when accumulated receipts exceed \$100. If manual receipts slips are needed, official prenumbered receipts slips should be used and a procedure established to account for the manual receipt slips and verify that the receipts have been recorded on the JIS and deposited.

- D. Month-end reconciliation procedures were not performed. Bank reconciliations were not prepared for either of the checking accounts maintained by the Juvenile Division from January 2003 through January 2005. Some bank statements could not be found; however, those that were located were still in sealed envelopes and apparently had not been reviewed by any division personnel. In addition, a monthly listing of open items (liabilities) is not prepared and reconciled to available cash balances. A comparison of the January 14, 2005, JIS bank account balance of \$159 to identified liabilities of \$6,877, shows that this bank account is short by at least \$6,718. The liabilities and corresponding bank account shortage would be more if manual receipt activity not recorded on the JIS (totaling approximately \$2,525) and manual receipts issued from January to May 2003 but not deposited into the older bank account (totaling approximately \$3,929) were considered. Liabilities pertaining to the older bank account, which had a balance of \$412 at January 14, 2005, were not identified.

Monthly bank reconciliations are necessary to ensure the bank accounts are in agreement with the accounting records and to detect errors on a timely basis.

Reconciliations of open items to the cash balance provide assurance that the records are in balance, that receipts and disbursements have been accurately handled and recorded, and are necessary to ensure accountability over open cases and to ensure monies held in trust by the juvenile division are sufficient to meet liabilities.

- E. Numerous problems were noted with the disbursement process. Some disbursement authorization records were altered, and disbursements did not agree to approved amounts. Supporting documentation was not adequately reviewed while signing checks. Disbursements were not always made timely, and some signed checks were never distributed. All disbursements are made by the Audrain County juvenile office.

Prior to the implementation of the JIS in June 2003, the deputy juvenile officers from each county office completed a restitution sheet showing the juvenile's name, a payment history, the victim's name, type of disbursement (full/partial), and the amount of the payment to be made to the victim. The sheets were signed by the deputy juvenile officer requesting the disbursement and approved by the Chief Juvenile Officer. The bookkeeper then prepared checks based on these sheets and provided them to the Chief Juvenile Officer for his signature. Juvenile office personnel located several restitution sheets in the shred container and a filing cabinet drawer along with unrelated forms. Correction fluid had been used to alter various information on these sheets including the juvenile's payment history, the indication of full payment to partial payment, and the requested disbursement amount. For example, a \$500 full payment authorized for one case was altered to support a partial payment of \$250. A review of the corresponding checks shows that only \$250 was disbursed to the victim. It appears these alterations were made after the restitution sheet was approved by the Chief Juvenile Officer and these sheets were not compared to the check when signed by the Chief Juvenile Officer. For this particular case the restitution sheet was approved in March 2003 but the corresponding check was not prepared until August 2003.

Restitution sheets have not been used since the implementation of the JIS. Rather, case information in the system shows amounts collected from juveniles and amounts available for disbursement to victims. The Chief Juvenile Officer indicated he signed checks without reviewing the JIS case information. In addition, there was no routine procedure or timeframe for disbursements to be made and the Chief Juvenile Officer had to periodically remind the bookkeeper to prepare checks. Disbursements were often untimely and no disbursements to victims were made during September through December 2003, March 2004, May 2004, July 2004, and September through November 2004.

Eight checks, totaling approximately \$1,429, which had been signed by the Chief Juvenile Officer, were found in the shred container. Most of these checks were issued in August 2004 and are reflected on the outstanding check report. Had

bank reconciliations been prepared and procedures to routinely follow up on outstanding checks been in place, problems with these checks might have been identified.

To ensure the propriety of disbursements, checks should be prepared routinely and timely, supporting case information should be reviewed by the Chief Juvenile Officer when checks are signed, and procedures to follow up on outstanding checks need to be established. In light of problems noted with various checks and the overall disbursement procedures, the juvenile office should consider obtaining cancelled check documentation from the bank and review for proper details (i.e.; payee, amount, signature, endorsement).

- F. Procedures for maintaining the juvenile division records need improvement. As previously mentioned, some restitution sheets and signed checks were located in the shred container. Locating some records was difficult since the records were not consolidated or filed in any logical order. Copies of bank statements were obtained from the bank because the originals could not be readily located. While sorting through the various records, juvenile office personnel found information related to three cases that had never been entered on the JIS.

Juvenile office personnel are currently reviewing available financial and case records to determine the status of amounts due from juveniles and amounts that have been disbursed to victims. Once this review is complete, the juvenile office should give consideration to corresponding with juveniles with open cases to ensure case financial information is correct and determine how to rectify noted discrepancies.

Retention and organization of applicable records is necessary to properly account for the juvenile division's financial activity and follow up on inquiries and discrepancies.

WE RECOMMEND the Juvenile Division:

- A. Adequately segregate the duties of receiving and depositing monies from that of recording and disbursing monies. If a proper segregation of duties cannot be achieved, at a minimum, there should be a documented independent comparison of receipt slips issued to amount deposited and an independent review of bank statements and month-end reconciliations. Any unusual items or discrepancies should be investigated promptly.
- B. Monitor and ensure that cash handling procedures are adequate at each juvenile office in the circuit.
- C. Issue a JIS receipt slip for all monies received. If it is necessary to issue manual receipt slips, the Juvenile Division needs to ensure these receipt slips are official and prenumbered, provide all necessary information, are accounted for properly,

and are promptly entered into JIS. In addition, the division should deposit receipts daily or when accumulated receipts exceed \$100.

- D. Prepare monthly bank reconciliations and listings of open items, and reconcile the cash balance to the liabilities.
- E. Review supporting case information when approving disbursements and signing checks, disburse restitution monies on a regular and timely basis, and distribute checks promptly after preparation. In addition, procedures to follow up on outstanding checks should be adopted. Also, the division should consider obtaining and reviewing cancelled checks for proper details.
- F. Continue to review the available financial and case records to determine the status of amounts due from the juveniles and amounts that have been disbursed to the victims, and verify this information with juveniles with open cases. In addition, the division needs to ensure that financial records are organized for more efficiency and accountability.

AUDITEE'S RESPONSE

The Chief Juvenile Officer provided the following responses:

- A. *Due to the limited number of staff, this is only partially feasible. Only the bookkeeper and secretaries have been given access to the JIS Accounting Program. The bookkeeper and one secretary are in Audrain County, and there is one secretary in each of the Montgomery and Warren County juvenile offices. When a payment is being received and the bookkeeper or secretaries are not available, then a juvenile officer receives the money, safeguards it, then turns it over to the bookkeeper or secretary when they return to the office. The secretaries in Montgomery and Warren County receive and deposit the monies; then forward the deposit slips and daily cashier report to the bookkeeper. The secretaries notate the juvenile's name and amount paid on the deposit slips versus just a gross amount of the deposit and the daily cashier report reflects the JIS receipt number, juvenile's name, and the amount and type of payment (i.e. cash, money order, or cashier's check). Personal checks are not accepted. In Audrain, either the bookkeeper or secretary receive monies; however, it is the bookkeeper's duty to deposit the monies.*

The end of the month reconciliations will be done by the bookkeeper and submitted to the Chief Juvenile Officer for review. After bank statements are received, the bookkeeper makes an appointment with the Chief Juvenile Officer to review and reconcile the bank statement; and the Chief Juvenile Officer will make any appropriate notations on the statements regarding noted transactions, and will initial the statement after review. The bank statements will be kept in a folder maintained by the bookkeeper. After this audit has been completed, the Chief Juvenile Officer will set up a meeting with the OSCA CPA for instructions regarding running appropriate end of the month JIS reports which will reflect the information needed for review prior to the signing of disbursement checks in order to confirm the checks reflect the correct payable amount.

- B. *The Chief Juvenile Officer has already implemented additional safeguards and cash handling procedures since this embezzlement was discovered. The branch offices of the bank used by the Juvenile Office for depositing funds were identified and located within a few miles of each county's juvenile office. The Chief Juvenile Officer met with bank officials and acquired pre-printed triplicate deposit slip books marked with "12th Circuit Juvenile Office, 101 N. Jefferson, Room 303, Mexico, MO 65265", which were distributed to each Juvenile Office. Funds received in each juvenile office are now deposited at each county's branch bank office; and no monies are transmitted between the outlying counties and Audrain. Policy now in place requires that deposits be made whenever accumulated funds reach or exceed \$100.00, and deposits MUST be made every Friday regardless of the amount of accumulated funds.*
- C. *The Chief Juvenile Officer has already implemented additional safeguards and receipting procedures since this embezzlement was discovered. All monies received by the juvenile office MUST be entered into JIS at the time the funds are received and a JIS receipt is to be given to the person making the payment. A manual receipt is ONLY authorized in the event that the bookkeeper or secretary is out of the office at the time the payment is received. However, as soon as the bookkeeper or secretary returns to the office, the money is given to the secretary, who will ensure the funds are inputted into JIS and a JIS receipt is printed and put in the juvenile's file. The Juvenile Officer contracted with a local printer for separate receipt books marked and sequentially numbered for each county Juvenile Office. The generic two part receipt books used in each county have been replaced with these new receipt books. Each receipt is printed in triplicate; so the original (white) is given to the person making the payment, the yellow copy and money are given to the bookkeeper or secretary, and the pink copy remains in the receipt book. (The Chief Juvenile Officer was not aware until this audit that the Montgomery County secretary had been tearing out the receipt book copy and putting it in each juvenile's folder.) AFTER the bookkeeper/secretary inputs the manual receipt information into JIS, she will write the JIS receipt number on the yellow and pink copies of the manual receipt, then file the yellow copy in the juvenile's file.*
- D. *As previously noted, the Chief Juvenile Officer will run the open items, and other related reports, then reconcile the monthly bank statements with the bookkeeper, make any appropriate notes on the bank statements, then initial each statement before it is filed in the bank statement folder.*
- E. *Restitution payout sheets are no longer used by the 12th Circuit Juvenile Division. Currently, all supporting documentation must be presented to the Chief Juvenile Officer at the same time checks are presented for signing.*

The bank has provided the Chief Juvenile Officer with a PIN number and information for setting up an account via the Internet which will allow the Chief Juvenile Officer to view cancelled checks (fronts and backs) to confirm the payee and the party who endorsed the check. By periodically, and randomly, viewing these checks any irregularities will hopefully be identified in a more timely manner.

F. *The Chief Juvenile Officer will direct the juvenile officers to check their restitution cases on a regular basis to ensure paid amounts are noted in the files. Prior to seeing the juvenile officer for a probation check-in, the juvenile should pay any restitution to the secretary, then show the JIS receipt to the juvenile officer during his/her probation check-in so that the juvenile officer can notate this payment in the juvenile's file. Although restitution sheets are no longer used for requesting and authorizing disbursement of funds, the Chief Juvenile Officer is considering having the juvenile officers place a restitution sheet in each juvenile's file to document and track payment history. This would provide a readily accessible means to "check and balance" monies reportedly paid by the juveniles and monies receipted in JIS. In addition, it is recommended that the juvenile officers place a copy of the JIS receipt in the juvenile's file.*

After the State Auditor's report has been completed, form letters will be prepared for sending out randomly to juveniles stating the beginning balance of their restitution and what the juvenile office records reflect they have paid. Similar letters will also be sent to victims reflecting what the records show they were owed and how much they have been paid. Both the juveniles and the victims will be directed to contact the juvenile officer if they disagree with the amounts noted in the letters.

The Audrain County bookkeeper has put together a restitution notebook for Audrain County containing the juvenile account history, all plan numbers for the juvenile, the juvenile officer assigned to the case, a list of victims with plan numbers, and amounts paid by the juvenile. Similar notebooks will be implemented in the Montgomery and Warren County juvenile offices.